

Message Text

LIMITED OFFICIAL USE

PAGE 01 LUXEMB 00436 111526Z

51

ACTION COME-00

INFO OCT-01 EUR-12 ISO-00 CAB-02 CIAE-00 DODE-00 DOTE-00

EB-07 INR-07 NSAE-00 FAA-00 L-03 TRSE-00 /032 W

----- 001202

R 111550Z JUN 75

FM AMEMBASSY LUXEMBOURG

TO SECSTATE WASHDC 4457

LIMITED OFFICIAL USE LUXEMBOURG 0436

E. O. 11652: N/A

TAGS: ETRD, LU

SUBJECT: CIVIL AVIATION, RECIPROCAL EXEMPTION FROM
CUSTOMS DUTIES AND TAXES ON AIRCRAFT SUPPLIES

REF: A) STATE 103187, B) LUXEMBOURG 331

1. EMBASSY HAS RECEIVED CONFIRMATION FROM GOL AUTHORITIES
THAT LUXEMBOURG GRANTS TAX-FREE PRIVILEGES OF SUPPLIES
FOR USE BY AIRCRAFT IN THEIR INTERNATIONAL OPERATIONS
TO AND FROM LUXEMBOURG.

2. UNOFFICIAL TRANSLATION OF LETTER TO THE EMBASSY DATED
JUNE 2, 1975, FROM DIRECTOR OF CUSTOMS MARCEL MARSON READS:
QUOTE IN REPLY TO YOUR LETTER, I HAVE THE HONOR TO CONFIRM
THAT MOTOR FUELS (GASOLINE, MEDIUM-GRADE OILS, ETC.) AS
WELL AS LUBRICATING OILS FOR THE SUPPLY OF AIRCRAFT BELONG-
ING TO AIR TRANSPORT COMPANIES AND AFFECTING INTERNATIONAL
FLIGHTS, BENEFIT, AT THE CONDITIONS STIPULATED BY LEGAL
PRESCRIPTIONS IN THE MATTER (CUSTOMS CONTROL, ETC.) OF
TOTAL EXEMPTION FROM: IMPORT DUTIES, EXCISE DUTIES, AND
VALUE ADDED TAX, IF IMPORTED GOODS ARE CONCERNED; EXCISE
AND VALUE ADDED TAX, IF INDIGENOUS PRODUCTS COLLECTED
FROM A REFINERY OR AN AGREED DEPOT (TRANSIT DEPOT) ARE CON-
CERNED.

QUOTE. IT SHOULD BE NOTED THAT PRESCRIPTIONS FOR EXCISE
FOR MINERAL OILS ARE BASED ON THE ROYAL (BELGIAN) DECREE
LIMITED OFFICIAL USE

LIMITED OFFICIAL USE

PAGE 02 LUXEMB 00436 111526Z

OF NOVEMBER 20, 1963, COORDINATING THE LEGAL

PRESCRIPTIONS RELATIVE TO EXCISE ON MINERAL OILS AND THAT THE EXECUTION OF THIS DECREE HAS BEEN SETTLED BY MINISTERIAL DECREE (BELGIAN) OF NOVEMBER 21, 1963. THIS LATTER DECREE HAS BEEN PUBLISHED IN THE MEMORIAL (OFFICIAL GAZETTE) FOR EXECUTION IN THE GRAND DUCHY OF LUXEMBOURG BY MINISTERIAL REGULATION OF FEBRUARY 7, 1964 (MEMORIAL A 1964-NO. 19, PAGE 442, AND FOLLOWING).

QUOTE ACCORDINGD THE STIPULATIONS OF THE ABOVE MENTIONED PRESCRIPTIONS, THE SUPPLY OF MINERAL OILS FOR ON-BOARD SUPPLIES IS ASSIMILATED TO AN EXPORT (TOTAL EXEMPTION).

QUOTE. AS REGARDS THE VALUE ADDED TAX, IT SHOULD BE ADDED THAT THE SUPPLY TO AIR TRANSPORT COMPANIES FOR THEIR AIR-CRAFT SUPPLYING THE SERVICE OF INTERNATIONAL PASSENGER AND MERCHANDISE TRANSPORT FLIGHTS, ESPECIALLY OF MOTOR OILS AND LUBRICANTS FOR THE PROPULSION OR LUBRICATION OF AIRCRAFT, IS EQUALLY CONSIDERED AS SUPPLIES FOR EXPORT AND CONSEQUENTLY IS EXONERATED OF VAT IN ACCORDANCE WITH THE GRAND DUCAL REGULATION OF NOVEMBER 26, 1969 (MEMERIAL A 1969, NO. 58, PAGE 1314). END QUOTE. FARKAS

LIMITED OFFICIAL USE

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: CUSTOMS DUTIES, SPARE PARTS, AIRCRAFT, TARIFF AGREEMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 11 JUN 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: buchandr
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1975LUXEMB00436
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D750203-1098
From: LUXEMBOURG
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1975/newtext/t19750661/aaaacdue.tel
Line Count: 80
Locator: TEXT ON-LINE, ON MICROFILM
Office: ACTION COME
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 75 STATE 103187, 75 LUXEMBOURG 331
Review Action: RELEASED, APPROVED
Review Authority: buchandr
Review Comment: n/a
Review Content Flags:
Review Date: 05 JUN 2003
Review Event:
Review Exemptions: n/a
Review History: RELEASED <05 JUN 2003 by WorrelSW>; APPROVED <16 OCT 2003 by buchandr>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
06 JUL 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: CIVIL AVIATION, RECIPROCAL EXEMPTION FROM CUSTOMS DUTIES AND TAXES ON AIRCRAFT SUPPLIES
TAGS: ETRD, LU
To: STATE
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 06 JUL 2006